

INTERNAL REVENUE SERVICE

Number: **INFO 2003-0174**

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CC:PSI:1-GENIN-108069-03

June 20 2003

UILC 1362.00-00

Dear [REDACTED]:

We are responding to your request for relief to establish March 17, 2000, as the effective date of your election. Based on the facts presented and the information provided by the Internal Revenue Service, we have intervened and can now confirm that your account has been updated as per your request. No further action is necessary on your part.

Incidentally, the IRS has developed two compact discs to help educate small business owners on their tax responsibilities: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These items are free and can be ordered by calling 1-800-829-3676. The IRS also makes information available to small business taxpayers online at www.irs.gov/businesses/small/index.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely yours,

/s/ Dianna K. Miosi

DIANNA K. MIOSI
Chief, Branch 1
Associate Chief Counsel
(Passthroughs and Special Industries)